

# To Ensure a Balanced Tax System

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**2024**

# FOREWORD



Never before has taxation been a prominent subject as widely discussed in numerous layers of society as it is today. Not only are households and businesspeople nowadays trying to acknowledge the relevance of tax regulations to their economic lives, but also showing more empathic concerns on how to respond and anticipate.

This rising awareness coincides with the vast changes in digital businesses and economic integrations across national borders. This has led to a relentless urgency for us to formulate appropriate business plans while pursuing a well-balanced tax system. It is reasonable then to say that a robust tax control framework on the one hand and building participative tax policymaking on the other hand are imperative to develop sustainable tax management.

Therefore, comprehensive fiscal research and advisory are vital for us to achieve optimum business decision-making. DDTC Fiscal Research & Advisory, along with its longstanding and proven experiences in taxation and equipped with a capable team of multidisciplinary researchers and practitioners, is highly committed to being steadfast in producing quality services for all taxation stakeholders.

We believe that there are uncharted territories in taxation we are yet to discover. The issues continue to escalate in parallel with innovations that transform the nature of business and the economy. We are beyond enthusiastic to fulfill the need for taxation research and advisory together with you. We are ready to persistently seek better outcomes specifically tailored to your needs and anticipate foreseeable changes by undertaking proactive steps to embrace the challenges.

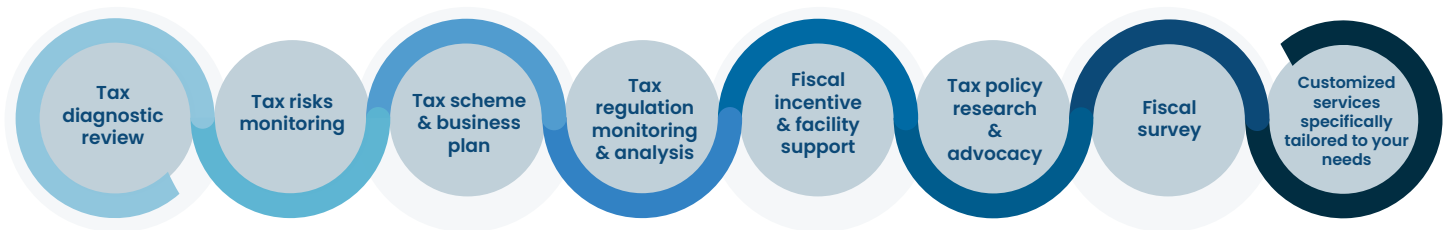
**Darussalam, S.E., Ak., CA., M.Si., LLM Int.Tax**  
Managing Partner DDTC



# OUR RESEARCH & ADVISORY SERVICES

DDTC Fiscal Research & Advisory (FRA) provides all-inclusive tax services aimed to help you reach your business objectives.

We realize that businesses and tax system are presently evolving faster than ever, more often not in the same direction. Inevitably, business decisions have to take tax risks into consideration.



Our service range encompasses the entirety of your business cycle, from initial investment, expansion, transactions, to business evaluation.

**“Future tax system and business may develop in many directions.”**

# OUR SERVICES

**We offer comprehensive and high-quality service that match.**

## ***Tax diagnostic review***

Planning your business and transactions requires the identification of all possible tax-related aspects. However, this may be a complicated and exhaustive process. We offer a thorough analysis, including costs that may be incurred and the strategies to prepare the administrative matter.

## ***Tax scheme and business plan***

We acknowledge that different decisions may generate different tax consequences. We can provide you with a comprehensive analysis to help you achieve optimum decision-making with a zero risk of dispute.

## ***Tax risks monitoring***

Continuously changing Indonesian tax regulations may pose risks to your business, resulting in controversies in the future. Hence, our complete resources may provide you with a comprehensive track record of tax disputes that may coincide with your area. We also provide strategy recommendations to optimize your business efficiency.

## ***Tax law surveillance and analysis***

Staying aligned to new regulations may be a difficult task. Substantial risks may ensue, however, if your business and transactions are not aligned. In addition to saving both your time and energy, our non-stop tax monitoring caters to your business with high relevance.

## ***Fiscal incentive and facility support***

We notice that many businesses are unaware of their eligibility for tax incentives and how to utilize these incentives. We are here for you to ensure that the facilitation is most beneficial for your business.

## ***Tax policy research and advocacy***

When the solution does not lie within the business, it may need the betterment of the current tax system. Specifically designed to your needs, we offer in-depth reviews and analyses on existing or potential upcoming policy issues and their relevance to your concerns.

**We also offer you tax advocacy dedicated to evaluating tax policy issues based on the principles of legal certainty, equity, efficiency, revenue adequacy and flexibility.**

## ***Fiscal survey***

We employ custom-designed methodologies in a specific fiscal survey program. This program helps the public sector and business leaders make economically sound strategy and policy decisions. Through the fiscal survey, we provide an analysis of specific facts and circumstances to be considered by all stakeholders in the taxation arena.

## ***Your every other need***

Your need has not been mentioned? Or does it call for adjustments and/or combinations of the services we offer? We are fully aware of that!



# WHY CHOOSE DDTC FRA?

We are a local think-tank tax research & advisory institution with global knowledge and recognition.

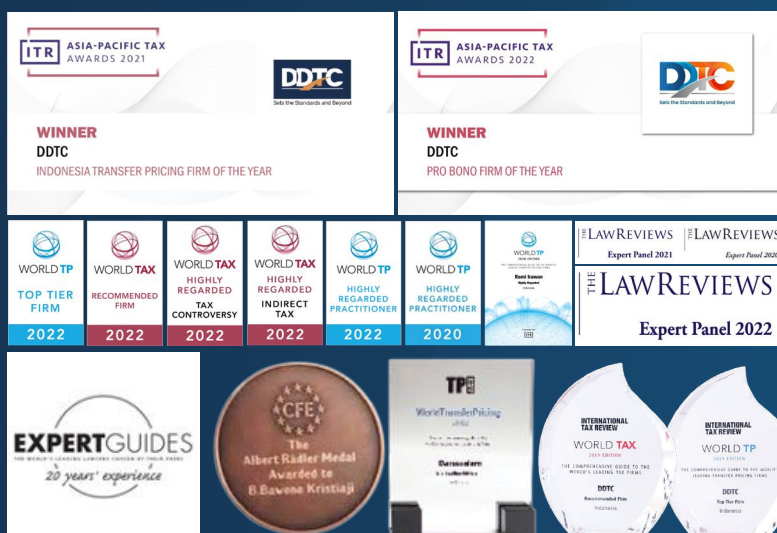
Our experts do not only comprehend Indonesia's tax regulations, but also your business sector, Indonesia's macro and microeconomics and tax policy making.

We have a proven track record and acknowledgment both domestically and internationally.



Nominated as Tax Policy of the Year and Tax Technology Firm of the Year from the International Tax Review (ITR) in 2022 and Tax Innovator of the Year in 2021.

## Other Prestigious Accolades



As a research, technology and knowledge-based tax institution that sets the standards and beyond, as well as a centre of a number of taxation activities units, DDTC has received a series of prestigious accolades at international and domestic levels, for instance, being named the number 1 in the Indonesian transfer pricing area in Indonesia and conferred world-class awards for our professionals from the International Tax Review (ITR), the Law Reviews, Expert Guides and many more.

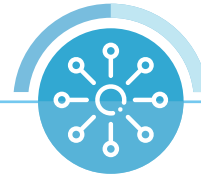


# HOW WE DIFFER



## Academics-Practice Balance

Our high standards enable us to produce results that are not only thorough, but also feasible for practical matters.



## Multidisciplinary Expertise

Wide-ranging perspectives enable us to comprehend the complete picture of an issue and generate comprehensive conclusions that may effectively address the problem.



## Robust Experience

Over the years, we have proven indisputable contributions to the development of the Indonesian tax landscape.



## Independent

Standing firm on integrity, we base our research on an academic perspective to find the optimum welfare balance for every tax stakeholder.



## Comprehensive Data & Literatures

Our complete library and subscription to reliable resources constitute our primary sources to conduct research based on facts and concepts.



## Strong Networks

We are closely linked to both domestic and global tax stakeholders in engaging with tax issues.

**Solving taxation issues through many forms of perspectives and disciplines is our core style standard.**

**We have strong network to all stakeholders in taxation**



## We are a local tax institution with global knowledge

### Domestic



**13**

Master Degrees in Accounting, Taxation, Law, Business, and Economics from leading universities in Indonesia

### International



**13**

Advanced Diplomas in International Taxation (ADIT) of the Chartered Institute of Taxation (UK)



**9**

Master Degrees in International Taxation from leading university abroad



**1**

Diploma in International Taxation of International Tax Center, Leiden University (Netherlands)



**1**

Bachelor Degree (LL.B) in Taxation Law (Fiscal Reccht) from Leiden University (Netherlands)



**26**

Certificates Holder of International Tax Certificate from the Chartered Institute of Taxation (UK)



**26**

Certificates Holder of Transfer Pricing from Chartered Institute of Taxation (UK)

## We actively engage in emerging taxation issues on the international stage



# OUR NETWORK

An extensive set of stakeholders help us support analyzing the policy context and bridging all relevant perspectives to produce the best and accurate research practice



We consistently explore critical prospects to improve the balance of the tax system to bring optimal welfare for each tax stakeholder.

We actively share knowledge through **literature, including books, journals, articles and magazines**

## Books



## International Publication

We contribute in the writing of (parts of) various domestic and International books and also journals.



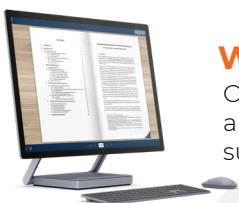
## Indonesia Taxation Quarterly Report

Indonesia Taxation Quarterly Reports monitor and evaluate taxation developments in the domestic and global landscape regularly every quarter of the year, with special focus on a specific topic and a viewpoint that are of strategic importance.



## Working Paper

Our working paper is a series of technical papers which deal with taxation problems in Indonesia and global. The papers contain advanced perspectives both for conceptual and analytic studies, supported by a reliable source of information.





# OUR FACILITIES



Our comprehensive and in-depth analysis is supported by data and literatures available in our library

Our library is one of the most complete source for taxation literatures in Indonesia



Our training facilities are well-developed to render a convenient and modern atmosphere for knowledge transfer.

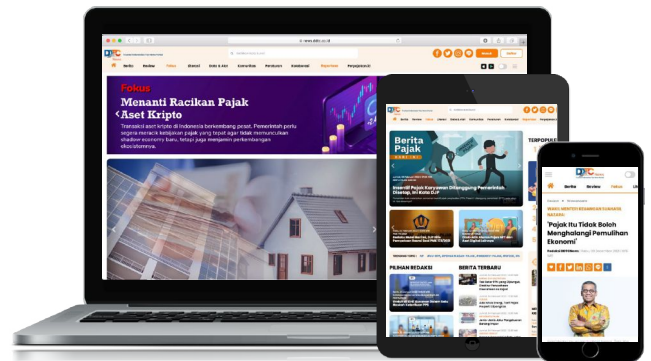


# OUR SUPPORTING PLATFORM

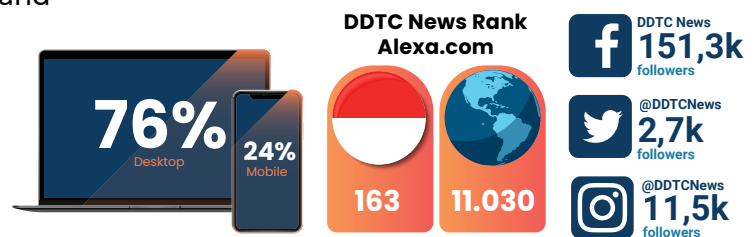


We promote tax literacy, eliminate asymmetric information and ensure a balanced tax system via DDTCNews.

DDTCNews is a taxation news portal aimed at Indonesian society in general and the Indonesian taxation society in particular. This portal comprises news, analysis and other tax information professionally managed by taking into account journalistic ethics and principles.

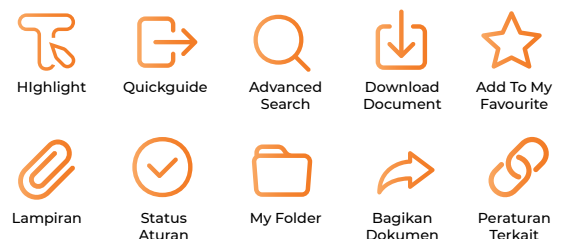
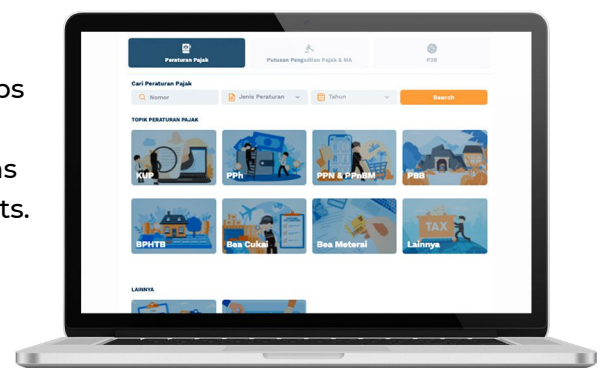


**Our policy advocacy activities are also supported by DDTCNews**




Perpajakan.id is a web-based platform that helps users find various legal taxation documents through an easy-to-use interface which contains complete features and provides reliable contents.

Find the right documents for you in our platform.



**Our robust analysis is fully supported by Perpajakan ID**





**WE ARE READY TO PROVIDE  
THE ASSISTANCE YOU  
REQUIRE**



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**Menara DDTC**

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